

Fill in this information to identify your case:

United States Bankruptcy Court for the:

EASTERN DISTRICT OF PENNSYLVANIA

Case number (if known)

Chapter 7

Check if this an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

06/22

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name Topper's Salon and Health Spa, Inc.

2. All other names debtor used in the last 8 years

Include any assumed names, trade names and doing business as names

3. Debtor's federal Employer Identification Number (EIN) 23-2146758

4. Debtor's address Principal place of business

702 North 3rd Street
Philadelphia, PA 19123

Number, Street, City, State & ZIP Code

Philadelphia
County

Mailing address, if different from principal place of business

PO Box 717
Chestertown, MD 21620

P.O. Box, Number, Street, City, State & ZIP Code

Location of principal assets, if different from principal place of business

c/o Delaware County Linen
2626 W. 4th Street Chester, PA 19013

Number, Street, City, State & ZIP Code

5. Debtor's website (URL)

6. Type of debtor

Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))

Partnership (excluding LLP)

Other. Specify: _____

Debtor

Topper's Salon and Health Spa, Inc.

Name

Case number (if known)

7. Describe debtor's business

A. Check one:

Health Care Business (as defined in 11 U.S.C. § 101(27A))
 Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
 Railroad (as defined in 11 U.S.C. § 101(44))
 Stockbroker (as defined in 11 U.S.C. § 101(53A))
 Commodity Broker (as defined in 11 U.S.C. § 101(6))
 Clearing Bank (as defined in 11 U.S.C. § 781(3))
 None of the above

B. Check all that apply

Tax-exempt entity (as described in 26 U.S.C. §501)
 Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)
 Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

8. Under which chapter of the Bankruptcy Code is the debtor filing?

A debtor who is a "small business debtor" must check the first sub-box. A debtor as defined in § 1182(1) who elects to proceed under subchapter V of chapter 11 (whether or not the debtor is a "small business debtor") must check the second sub-box.

Check one:

Chapter 7
 Chapter 9
 Chapter 11. Check all that apply:

The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$3,024,725. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
 The debtor is a debtor as defined in 11 U.S.C. § 1182(1), its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$7,500,000, and it chooses to proceed under Subchapter V of Chapter 11. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return, or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
 A plan is being filed with this petition.
 Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
 The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
 The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

Chapter 12

9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?

If more than 2 cases, attach a separate list.

No.
 Yes.

District _____ When _____ Case number _____
 District _____ When _____ Case number _____

Debtor **Topper's Salon and Health Spa, Inc.** _____
Name _____

Case number (if known) _____

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?

No
 Yes.

List all cases. If more than 1, attach a separate list

Debtor _____ Relationship _____
District _____ When _____ Case number, if known _____

11. Why is the case filed in this district? *Check all that apply:*

Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
 A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

 No Yes.

Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? (Check all that apply.)

It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.
 What is the hazard? _____
 It needs to be physically secured or protected from the weather.
 It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).
 Other _____

Where is the property?

Number, Street, City, State & ZIP Code _____

Is the property insured? No Yes. Insurance agency _____

Contact name _____

Phone _____

Statistical and administrative information

13. Debtor's estimation of available funds

Check one: Funds will be available for distribution to unsecured creditors. After any administrative expenses are paid, no funds will be available to unsecured creditors.

14. Estimated number of creditors

1-49
 50-99
 100-199
 200-999

1,000-5,000
 5,001-10,000
 10,001-25,000

25,001-50,000
 50,001-100,000
 More than 100,000

15. Estimated Assets

\$0 - \$50,000
 \$50,001 - \$100,000
 \$100,001 - \$500,000
 \$500,001 - \$1 million

\$1,000,001 - \$10 million
 \$10,000,001 - \$50 million
 \$50,000,001 - \$100 million
 \$100,000,001 - \$500 million

\$500,000,001 - \$1 billion
 \$1,000,000,001 - \$10 billion
 \$10,000,000,001 - \$50 billion
 More than \$50 billion

16. Estimated liabilities

 \$0 - \$50,000 \$1,000,001 - \$10 million \$500,000,001 - \$1 billion

Debtor

Topper's Salon and Health Spa, Inc.

Name

Case number (if known)

 \$50,001 - \$100,000
 \$100,001 - \$500,000
 \$500,001 - \$1 million \$10,000,001 - \$50 million
 \$50,000,001 - \$100 million
 \$100,000,001 - \$500 million \$1,000,000,001 - \$10 billion
 \$10,000,000,001 - \$50 billion
 More than \$50 billion

Request for Relief, Declaration, and Signatures

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**17. Declaration and signature
of authorized
representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on July 7, 2023
MM / DD / YYYY

X /s/ Richard Keaveney

Signature of authorized representative of debtor

Richard Keaveney

Printed name

Title Sole Shareholder

18. Signature of attorney

X /s/ Harry J. Giacometti

Signature of attorney for debtor

Date July 7, 2023

MM / DD / YYYY

Harry J. Giacometti 55861

Printed name

Flaster/Greenberg, P.C.

Firm name

1717 Arch Street

Suite 3300

Philadelphia, PA 19103

Number, Street, City, State & ZIP Code

Contact phone (215) 279-9393

Email address harry.giacometti@flastergreenberg.com

55861 PA

Bar number and State

**UNANIMOUS WRITTEN CONSENT OF THE SOLE SHAREHOLDER
AND DIRECTOR OF TOPPER'S SALON AND HEALTH SPA, INC.
IN LIEU OF SPECIAL MEETING**

The undersigned, being all of the shareholders (the "Shareholders") and all of the Directors (the "Directors") of Topper's Salon and Health Spa, Inc. (the "Company"), a Pennsylvania corporation, acting by unanimous written consent in lieu of a formal meeting, do hereby adopt, approve and authorize the following actions:

RESOLVED, that the Directors have determined that it is desirable and in the best interests of the Company and other parties in interest that a petition be filed with the United States Bankruptcy Court for the Eastern District of Pennsylvania (the "Bankruptcy Court") by the Company seeking relief under the provisions of Chapter 7 of Title 11 of the United States Code (the "Bankruptcy Code"); and be it further

RESOLVED, that Richard Keaveney (the "Authorized Person") be, and hereby is, authorized, empowered, and directed, with full power of delegation, to negotiate, execute, deliver, and file with the Bankruptcy Court, in the name and on behalf of the Company all plans, petitions, schedules, statements, motions, lists, applications, pleadings, papers, affidavits, declarations, orders and other documents (collectively, the "Chapter 7 Filings") (with such changes therein and additions thereto as any such Authorized Person may deem necessary, appropriate or advisable, the execution and delivery of any of the Chapter 7 Filings by any such Authorized Person with any changes thereto to be conclusive evidence that any such Authorized Person deemed such changes to meet such standard); and be it further

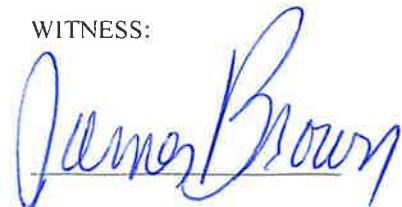
RESOLVED, that the Authorized Person is, authorized, empowered, and directed, with full power of delegation, in the name and on behalf of the Company, to take and perform any and all further acts and deeds that such Authorized Person deems necessary, appropriate, or desirable in connection with the Company's chapter 7 case (the "Chapter 7 Case"), including, without limitation. (i) the payment of fees, consent payments, indemnities, taxes and other expenses such Authorized Person deems necessary, appropriate, or desirable, and (ii) negotiating, executing, delivering, performing and filing any and all additional documents, schedules, statements, lists, papers, agreements, certificates and/or instruments (or any amendments or modifications thereto) in connection with, or in furtherance of, the Chapter 7 Case; and be it further

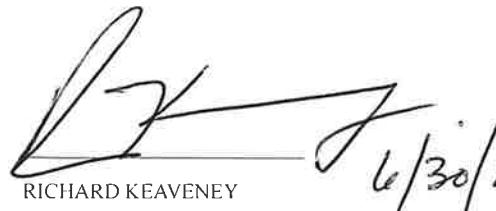
RESOLVED, that the law firm of Flaster/Greenberg P.C. is hereby retained and employed as attorneys for the Company in the Chapter 7 Case; and be it further

RESOLVED, that the Authorized Person is, authorized, empowered, and directed, with full power of delegation, in the name and on behalf of the Company, to take and perform any and all further acts or deeds, including, but not limited to, (1) the negotiation of such additional agreements, amendments, modifications, supplements, reports, documents, instruments, applications, notes or certificates not now known but which may be required, (ii) the execution, delivery and filing (if applicable) of any of the foregoing, and (iii) the payment of all fees, consent payments, indemnities, taxes and other expenses as the Authorized Person, in his or her sole discretion, may approve or deem necessary, appropriate or desirable in order to carry out the intent and accomplish the purposes of the foregoing resolutions and the transactions contemplated thereby, all of such actions, executions, deliveries, filings and payments to be conclusive evidence of such approval or that such Authorized Person deemed the same to meet such standard: and be it further

RESOLVED, that any and all past actions heretofore taken by the Authorized Person, any officer or any Director of the Company in the name and on behalf of such Company in furtherance of any or all of the preceding resolutions be, and the same hereby are, ratified, confirmed, and approved in all respects.

WITNESS:


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RICHARD KEAVENNEY
6/30/23

Bank of America
PO Box 15019
Wilmington, DE 19886

Beauty Systems Group
3001 Colorado Blvd
Denton, TX 76210

Cantor Novak Beaver & Pike
41 University Drive # 401
Newtown, PA 18940

Comcast
PO Box 6505
Chelmsford, MA 01824

Commonwealth of Pennsylvania
Office of the Attorney General
Bureau of Consumer Protection
1251 Waterfront Place
Pittsburgh, PA 15222

Commonwealth of Pennsylvania
Office of the Attorney General
Bureau of Consumer Protection
1600 Arch Street, Suite 300
Philadelphia, PA 19103

CP Marlton LLC
c/o Cyzner Properties
192 Route 22 West
Green Brook, NJ 08812

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Koller Law
2043 Locust Street
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Delaware County Linen
2626 W. 4th Street
Chester, PA 19013

Delaware Dept. of Labor
4425 N. Market Street
Wilmington, DE 19802

Dover Downs, Inc.
1131 N. DuPont Highway
Dover, DE 19901

Erica Foley
349 Winton Street
Philadelphia, PA 19148

Ethos Beauty Partners
100 E. 9th Street
Runnemede, NJ 08078

Got Your Back
521 E. Hector Street
Conshohocken, PA 19428

Handii Services LLC
639 N. West Street
Dover, DE 19904

Hanover Insurance Group
440 Lincoln Street
Worcester, MA 01653

Hogans Agency
220 High Street
Chestertown, MD 21620

Independence Blue Cross
PO Box 8240
Philadelphia, PA 19101

Internal Revenue Service
Bankruptcy Specialist
PO Box 7346
Philadelphia, PA 19101-7346

Jacqueline Funk
985 Bancroft Place
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Eckell Sparks Levy et al
300 W. State St
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Media, PA 19063

JC Erhlich Co.
1125 Berkshire Blvd
Suite 150
Reading, PA 19610-1218

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100 4th Street
Ballston Spa, NY 12020

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Chester, PA 19013

LTD Construction
918 Lakeview Avenue
Clementon, NJ 08021

Lurio & Associates
1760 Market Street
Suite 602
Philadelphia, PA 19103

M&T Bank
One M&T Plaza
Buffalo, NY 14203

M&T Bank
PO Box 7678
Buffalo, NY 14240

Marci Neavling
29166 Belchester Road
Kennedyville, MD 21645

Marshall Dennehey Warner Coleman & Goggi
2000 Market Street
Suite 2300
Philadelphia, PA 19103

Mary Packer
27 Fairview Drive
Wayne, PA 19087

Matthew Rifino Esquire
McCarter & English
405 N. King Street
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Wilmington, DE 19801

Philadelphia Indemnity Insurance Co.
One Bala Plaza, Suite 100
Bala Cynwyd, PA 19004

Republic Waste Service
PO Box 9001099
Louisville, KY 40290-1099

Richard Keaveney
102 S. Water Street
Chestertown, MD 21620

South Jersey Gas
PO Box 6091
Bellmawr, NJ 08099-6091

State of New Jersey
Division of Taxation
2 Riverside Drive, Suite 200
Camden, NJ 08103

State of New Jersey
Dept of Labor - Div of Employer Accts
PO Box 059
Trenton, NJ 08646-0059

Toppers Spa Salon Newtown LLC

Toppers Spa Salon Rittenhouse Square LLC

**United States Bankruptcy Court
Eastern District of Pennsylvania**

In re Topper's Salon and Health Spa, Inc.

Debtor(s)

Case No.
Chapter 7

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for Topper's Salon and Health Spa, Inc. in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

**Richard Keaveney
102 S. Water Street
Chestertown, MD 21620**

None [*Check if applicable*]

July 7, 2023

Date

/s/ Harry J. Giacometti

Harry J. Giacometti 55861

Signature of Attorney or Litigant
Counsel for Topper's Salon and Health Spa, Inc.

Flaster/Greenberg, P.C.

**1717 Arch Street
Suite 3300
Philadelphia, PA 19103
(215) 279-9393
harry.giacometti@flastergreenberg.com**